



# Water (Scotland) Act 1967

**1967 CHAPTER 78**

## **PART II**

### **FINANCIAL PROVISIONS**

#### **10 Accounts and audit**

- (1) Subject to the following provisions of this section, all sums received by a regional water board or by a water development board shall be credited to and form part of the general fund of the board, and all expenditure of the board shall be defrayed out of that fund.
- (2) The general fund of each such board shall comprise a capital account and a revenue account, and such other accounts as they may require.
- (3) Each such board shall have the like power to establish either a capital fund or a renewal and repair fund or both as have a local authority by virtue of section 8 of the Local Government (Development and Finance) (Scotland) Act 1964, and the provisions of that section and of sections 9 and 10 of the said Act (provisions dealing with capital funds and renewal and repair funds) shall, so far as applicable, have effect in relation to any fund so established as they have effect in relation to a like fund established by a local authority.
- (4) For the purpose of applying Part X of the Local Government (Scotland) Act 1947 to the audit of the accounts of each such board, section 206 of that Act (audit of accounts of joint committees and boards) shall have the like effect in relation to those accounts as it has in relation to the accounts of a joint board.
- (5) For the purposes of this and the next following section, the provisions of the said Act of 1947 mentioned in this subsection shall apply with any necessary modifications to a regional water board and to a water development board as they apply to a county council, that is to say.—
  - (a) section 178(2) and (3) (keeping of bank accounts),
  - (b) section 189 (accounts to be made up yearly), and
  - (c) section 190 (audited accounts to be laid before local authority for approval).

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## 11 Estimates and requisitions

- (1) Before, or as soon as may be after, the commencement of each financial year, each regional water board and water development board shall cause to be prepared estimates in respect of that year of income and of expenditure.
- (2) Each such board shall consider before, or as soon as may be after, the commencement of each financial year the estimates for that year, and shall, where appropriate, revise such estimates, approve the estimates revised or unrevised, as the case may be, authorise the expenditure included therein, and fix for that year the aggregate amount required to be requisitioned by the board under this Part of this Act from their contributing authorities.
- (3) Subject to the provisions of the next following subsection, each such board shall—
  - (a) in the case of a regional water board, on a date not later than 1st July in any year, and
  - (b) in the case of a water development board, on a date not later than 1st June in any year,
 cause a requisition in respect of the financial year commencing in that year to be sent to their contributing authorities requiring each of them to pay such sum as may be apportioned to each under the subsequent provisions of this Part of this Act, and each of those authorities shall, at such intervals and by such instalments as they and the board agree and failing agreement as the Secretary of State may determine, pay over to the board the sum so requisitioned.
- (4) The Secretary of State may, for either of the first two financial years of a board in respect of each such year, either vary the date specified in relation to a requisition by the board by the last foregoing subsection, or waive the requirement imposed by that subsection on the board to cause a requisition to be sent.
- (5) The provisions of Part XI of the Local Government (Scotland) Act 1947 relating to requisitions by local authorities shall apply to any requisition under this section subject to such adaptations and modifications as may be prescribed.
- (6) For the purposes of this Part of this Act—
  - (a) the financial year of every board shall be the year commencing on the sixteenth day of May in any year and ending on the fifteenth day of May in the year immediately following thereon; and
  - (b) "contributing authority" means—
    - (i) in relation to a regional water board, a constituent council and any other local authority in whose district water is supplied to premises by the board; and
    - (ii) in relation to a water development board, a constituent board.

## 12 Calculation of amount to be requisitioned by regional water boards

- (1) For the purposes of a requisition referred to in section 11(2) of this Act, the aggregate amount required to be raised from their contributing authorities by a regional water board for any financial year, shall be the sum by which their estimated expenditure chargeable to the revenue account of their general fund exceeds the estimated income of that account, and there shall be added to, or as the case may be, deducted from, that sum any sum required to be brought forward, either as a debit or as a credit, from a previous financial year.

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- (2) Subject to the provisions of subsection (5) of this section, in respect of one third of the aggregate amount calculated under the foregoing subsection, the sum to be requisitioned from each contributing authority of a regional water board shall bear to that third the same proportion as the rate product of the relevant part of the district of that authority bears to the aggregate of the rate products of the relevant parts of the districts of all such authorities, and—
  - (a) for the purposes of this subsection "rate product" means the product of a rate of one penny in the pound or the standard penny rate product, whichever is the higher for the relevant financial year, and the expressions " product of a rate of one penny in the pound " and " standard penny rate product " have the meanings assigned to them by section 9 of the Local Government (Financial Provisions) (Scotland) Act 1963 ;
  - (b) for the purposes of this and the next following subsection, " relevant financial year " means the financial year of the contributing authority preceding the financial year of that authority in respect of which the requisition is made on the authority, and " relevant part of a district " means—
    - (i) in relation to the district of a constituent council, that district, or, where only part of the district is within the region of the board, that part, exclusive of any premises to which a supply of water is given by another board, but inclusive of any premises, outside the region of the board, to which a supply of water is given by the board and
    - (ii) in relation to the district of any other contributing authority, any premises in their district to which a supply of water is given by the board.
- (3) Subject to the following provisions of this section, in respect of the remainder of the said aggregate amount, the sum to be requisitioned from each contributing authority of a regional water board shall bear to that remainder the same proportion as the product of a domestic water rate of one penny in the pound for the relevant financial year, levied on the relevant part of the district of that authority, bears to the aggregate of the products of such a rate levied on the relevant parts of the districts of all such authorities for the relevant financial year.
- (4) In relation to the reference in the foregoing subsection to the product of a domestic water rate of one penny in the pound for the relevant financial year levied for the relevant part of a district, section 9(1) of the Local Government (Financial Provisions) (Scotland) Act 1963 shall apply, as it applies to the references in Part I of that Act to the product of the rate of one penny in the pound, with the substitution for the words " that area " of the words " that part ", and for the purposes of the said section 9(1), as so applied, subsection (2) of that section shall also apply.
- (5) Where, in the case of any regional water board, the Secretary of State considers, having regard to all the circumstances, that it would be unreasonable or inequitable that the methods of calculating the sums to be requisitioned, as required by subsections (2) and (3) of this section should apply, he may by order modify the requirements of either or both of the said subsections or specify a different method of calculation and, in either event, may so specify the financial years during which the provisions of the said order are to operate, and in relation to that board in respect of those years the provisions of those subsections as so modified, or, where the said order specifies a different method of calculation, the provisions of that order, shall have effect for the purposes of this section.

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- (6) For the purpose of making any calculation required by this section, section 12 of the Local Government (Scotland) Act 1966 (apportionments, allocations etc. relating to local authorities) shall apply as that section applies to section 7(1) of the Local Government (Financial Provisions) (Scotland) Act 1963 with the modification that in subsections (1) and (2) after the words " rate product" there shall be inserted the words " and the product of a domestic water rate of one penny in the pound ".

### **13 Calculation of amount to be requisitioned by water development boards**

For the purposes of a requisition referred to in section 11(2) of this Act, the aggregate amount required to be raised from their constituent boards by a water development board for any financial year shall be apportioned in accordance with a scheme prepared and approved in accordance with the provisions of this Part of this Act and referred to as an "apportionment scheme"; and for the purposes of ascertaining the said aggregate amount section 12(1) of this Act shall apply as it applies to the aggregate amount required to be raised by a regional water board.

### **14 Apportionment schemes**

- (1) By such a date as the Secretary of State may specify, a water development board shall prepare and submit to him a scheme for his approval as an apportionment scheme.
- (2) Such a scheme as aforesaid shall provide for an apportionment between the constituent boards of a water development board of the aggregate amount to be requisitioned from those boards and shall have regard to the general principle that the amount to be requisitioned from each constituent board is to be proportionate to the quantities of water supplied and expected to be supplied to that board by the water development board.
- (3) When such a scheme as aforesaid has been approved, with or without modifications, by the Secretary of State as an apportionment scheme, it shall come into operation on such a date and for such a period (if any) as may be specified in the apportionment scheme, and, where any period is so specified, the Secretary of State may approve an application for an extension of that period.

### **15 Revision of apportionment schemes**

- (1) Where an apportionment scheme is for the time being in force in respect of a water development board, the board may apply to the Secretary of State for a revision of that scheme, and any such application shall include the submission for his approval of a new apportionment scheme prepared by the board either by way of variation of, or substitution for, the apportionment scheme in force at the time of the application,
- (2) The Secretary of State may require a water development board to make, by such a date as he may specify, such an application as aforesaid.
- (3) Section 14(2) and (3) of this Act shall apply to a new apportionment scheme as it does to an apportionment scheme.
- (4) The reference in section 13 of this Act to an apportionment scheme in relation to any water development board shall be construed as a reference to an apportionment scheme which is for the time being in force in respect of requisitions made by that board.

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## **16 Default by water development board on apportionment scheme**

In the event of a water development board failing to submit an apportionment scheme, or, as the case may be, a new apportionment scheme, for approval by the date by which it is due, the Secretary of State shall, after consultation with the water development board and their constituent boards, make on behalf of that board an apportionment scheme or a new apportionment scheme (whichever is appropriate) and the scheme so made shall be binding on the water development board and their constituent boards.

## **17 Borrowing powers**

A regional water board and a water development board shall have power to borrow; and for this purpose Part XII of the Local Government (Scotland) Act 1947 (other than section 258(1)(d)(e)(f) and (g)) shall apply, with any necessary modifications, to any such board as it applies to a county council.